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JAN 14 2008

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January 9, 2008

SENT VIA EMAIL and REGULAR FIRST CLASS MAIL

Mr. Steven R. Keaton
Department of Health and Human Services
Division of Licensing and Regulatory Services
Certificate of Need Unit
State House Station #11
442 Civic Center Drive
Augusta, ME 04333-0011

Re: Correction to InSight Premier Health Letter of Intent

Dear Steven:

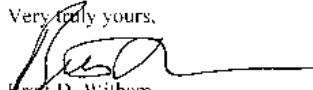
As we discussed on the phone the other day, the pro forma attached to InSight's December 28, 2007 Letter of Intent was incorrect. The pro forma from last year's proposed project was inadvertently attached to the letter for this year.

Attached to this letter is the pro forma that relates to the project contemplated by InSight Health for the current small project review cycle. You will note that the depreciation amount has decreased since last year to reflect the lower costs of a 16 Slice CT scan unit. InSight has also scaled back the expected salary and benefits to reflect more current market conditions and expected utilization.

From our discussion, I understand that there is some question now as to whether InSight has met the filing deadline. Our position is that we have. The Letter of Intent indicated that this was an application to proceed under the small review cycle, and contained all of the information required, with an inadvertent error impacting third year operating costs that we are now correcting. In any event, please let me know what you decide in your discussions with Phyllis.

Thank you for your attention to this matter. I look forward to hearing from you.

Very truly yours,


Brett D. Wilham

BDW/Ign

Enclosure

cc: Stephen T. Randall, Director of Operations, InSight Premier Health, LLC

Portland, Augusta, Kennebunk, Maine • Boston • Hartford • Kansas City • Washington, D.C.

MARSHWOOD, CT purchase
Financial Projections

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Volumes	2,394	3,115	3,208	3,304	3,402
CT Revenue	588,530	755,475	770,358	787,534	801,006
Net Technical Revenue	\$1,546,530.00	\$1,756,475.00	\$1,770,358.00	\$1,785,634.00	\$1,801,009.00
Salaries and Benefits	55,823	78,613	80,371	83,400	85,902
Recruiting & Education	1,200	1,236	1,273	1,311	1,351
Travel & Entertainment	500	515	530	546	563
Contractual Maintenance	-	55,000	65,000	65,000	65,000
Occupancy	12,000	12,360	12,731	13,113	13,500
Office Supplies	75	77	80	82	84
Communications	400	412	424	437	450
Consulting	500	515	530	546	563
Radiology Supplies	60,274	67,371	71,474	75,627	80,445
Insurance	2,933	3,777	3,852	3,928	4,006
Taxes, Licenses & Fees	2,933	3,777	3,852	3,928	4,006
Marketing Expenses	5,000	3,000	3,000	3,000	3,000
Management Fee	14,663	18,857	19,259	19,632	20,025
Billing Fee	14,663	18,857	19,259	19,632	20,025
Other	293	376	385	393	401
Total Operating Costs	\$1,02,257.00	\$1,214,605.47	\$1,222,520.76	\$1,240,757.88	\$1,260,325.00
EBITDA	424,273	487,669	487,737	454,746	501,684
Depreciation/Amortization	157,500	157,500	157,500	157,500	157,500
Interest on Working Capital	4,061	-	-	-	-
Interest on Equipment	80,264	56,463	42,369	29,876	0,846
Profit Before Taxes	\$1,93,428.55	\$1,266,736.51	\$1,287,859.59	\$1,310,268.86	\$1,334,337.51
Profit After Taxes	\$1,93,428.55	\$1,266,736.51	\$1,287,859.59	\$1,310,268.86	\$1,334,337.51
Total Cost:	\$393,102	\$488,766	\$482,490	\$475,164	\$460,671